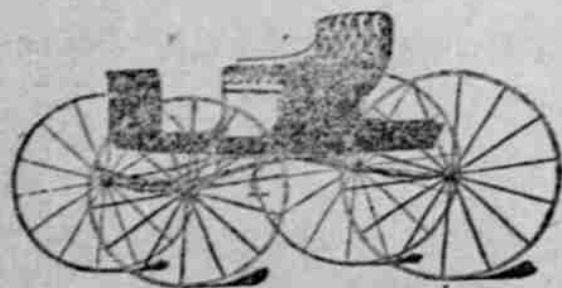


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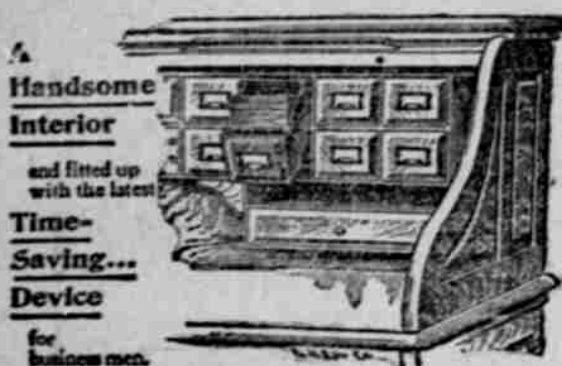
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\$1.50 Corsets @75c
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COMMERCIAL NEWS.

AFTER a week which has been marked by only one movement of interest in the stock markets, the rise of Waialua by \$1 a share, the brokers have come to the conclusion that Honolulu investors are waiting for a conclusion in the matter of the sugar bounty treaties and the Cuban tariff, before buying any more shares. This seems well taken, owing to the fact that the general situation is better, the money market easier, the banks lending cash, even in small blocks on sugar shares, and the confidence of the general public in the future is unbounded. Every one says there is to be a reaction, and the only differences of opinion lie about the time set for that consummation.

A private sale of Olua yesterday shows just what valuation is placed upon that stock. A block of 1,440 shares was disposed of on the street, the price being \$15 a share. This block was not on the market long, and there was a readiness on the part of insiders to take care of any considerable block. The stock is not for sale, according to the general view of brokers, and this sale shows the strength and estimation of the plantation.

The only sale of Waialua was that made yesterday, when forty-five shares changed hands at \$53.50, which showed a better figure than has ruled in the weeks past. The sale was made to insiders, and there was no more to be had, or it would have been taken. Ewa held its own in that there were sales during the week of fifty-five shares at the same price which had governed all recent transactions, \$23.37 1/2. The demand for this stock is still good. Oookala sold in a block of eighty shares at \$8, and the stock is quite well liked since the manager's report showed a good condition there in spite of the drought.

The sales of Oahu Railroad and Land Company were at \$90, and consisted of one block of fifty shares. This is the standing quotation, but the bonds of the road show an advance of one quarter, a small block of \$500 selling at \$104.25. Kihel sold in two small certificates, aggregating thirty-two shares at \$11, the former price, there being a ready purchaser for it, and there were few other stocks bid for where the prices showed any change whatever. The price of Kahuku seems to be slightly off, there being one block of 100 shares in the street offered at \$24, though the last sale was at a price one-half point above.

REAL ESTATE AND BUILDING.

The real estate market is in accord with that of shares, and the business of the week shows only a few transactions in small lots, which have been reported at least. The selling is practically confined to the suburbs, except where the transfer is a forced one, and such cases have been very few recently. The building is confined principally to cottages, and there are only a few down town structures in contemplation. Architects say they are expecting to put out some work soon, but at present they have no orders, and they believe the owners will not move until there is a brightening in the general business situation.

Progress on the down town buildings is rapid. The Hall building is close to completion. The final painting is being done on the outside, and the interior finishing is being pushed ahead as rapidly as possible. While the exterior finish is not apparent, with the scaffolding in place, the building will be one of the very finest structures in this city from an ornamental point of view. The effect of the stucco work will be greatly enhanced by the addition of a magnificent awning, which will be put in place very soon.

The stone work on the Young building should be in place within this month, according to present plans, and the other structures under way are being pushed ahead with rapidity.

DUTIABILITY OF GOODS
FROM HAWAII PASSED UPON

(Special to the Advertiser.)

SAN FRANCISCO, March 12.—A special dispatch from New York says:

In view of the Supreme Court decision that the Hawaiian Islands and Porto Rico were not foreign territory subsequent to their acquisition by the United States, Judge Somerville and General Appraiser Howell, constituting the majority of the Classification Board of General Appraisers, declined jurisdiction over a case involving a question of the dutiability of merchandise from Hawaii which was entered at the port of San Francisco in September, 1900. The remaining member of the board, General Appraiser Fischer, however, maintained that as the protestants in the case had made an alternative claim of erroneous classification of the goods under the provisions of the tariff act it devolved upon the board to determine whether the entry was subject to the tariff in order to adjust the rate and amount of duty, if any, according to the status of the transaction.

In the majority opinion, written by Judge Somerville, the board held that the Customs Administrative Act, from which the general appraisers derived their judicial powers, does not confer upon them the authority to determine any question involving merchandise other than that which is imported from a foreign country and that it was not within their prerogative to pass upon the status of the territorial acquisitions of the United States.

The subject of this controversy consists of 100 tons of scrap iron which was consigned to the Judson Manufacturing Company at San Francisco. The collector assessed duty on the entry at the rate prescribed in the tariff act for goods of this character, and cited as his authority for so doing section 93 of the Act of April 30, 1900, providing a government for Hawaii.

The protestants claimed that the merchandise was properly exempt from any tariff on the ground that their entry did not constitute an importation. They furthermore maintained that the goods were not properly subject to duty as being of American production, having originally come from the United States. The board held that the preliminary question to be determined was whether the jurisdiction of the general appraisers extended to cases of this character to admit of their considering the issues involved. In support of their negative decision they cited Supreme Court rulings wherein it was held that the board could not adjudicate any question over merchandise transported from one part to another of the United States; that the authority of the board covered solely imports and that unless

the goods came from a foreign country an importation had not been effected. The court in one of these cases held that the aggrieved parties had resort to either a United States Circuit Court or a Court of Claims.

General Appraiser Fischer rendered a dissenting opinion. Mr. Fischer concurred with his colleagues on the sole question of jurisdiction, referring to cases which arose over protests against the collection of duty on merchandise brought into the several States of the Union from Porto Rico and the Philippines subsequent to the signing of the peace protocol with Spain at the conclusion of the war, and in the case of Porto Rico prior to the promulgation of the Foraker Act. The latter, it will be remembered, imposed duties on merchandise to and from the several States and the territory of Porto Rico at a uniform rate, equal to 15 per cent of the duties prescribed by the Dingley tariff act. These cases were all dismissed by the board, and many of them have since been disposed of by the United States Circuit Court, in accordance with the Supreme Court decision that during the interim above mentioned Porto Rico was not a foreign country, and the Dingley Act, which provided a tariff on imports from foreign countries, could not constitutionally apply to goods coming from the island. General Appraiser Fischer, however, held that the board was constituted to decide all questions of value, classification and rate and amount of duties. He was, therefore, of the opinion that as the protestants had raised a question of classification by their alternative claim, the board was authorized to assume jurisdiction over the one issue so as to properly determine the other, which was clearly within their prerogative.

Proceeding then in controversy of the majority ruling, Mr. Fischer cited the decision of the Supreme Court that the Hawaiian Islands ceased to be foreign territory upon the passage of the Act of April 30, 1900, whereby Congress provided a government for that Territory, bringing it into the possession of the United States. He then referred to the court's ruling on the Foraker Act, that the nominal tariff imposed thereby between the island of Porto Rico and the United States was not constitutional and holding that Porto Rico was not a part of but a territory belonging to the United States. Mr. Fischer concluded that the status of the Hawaiian Islands under the Act of April 30, 1900, was analogous to that of Porto Rico under the Foraker law, so far as pertained to the question at issue.

Concluding this point, Mr. Fischer then took up the contention of the Jud-

son Manufacturing Company as to the origin of the merchandise, and pronounced it not well founded, as he believed the evidence was not sufficient, to constitute proof of American origin as required by Treasury regulations. He determined that the latter claim of the protestants should therefore be overruled.

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